

Amendments to the Claims:

Please amend claim 1 as follows; please cancel claims 2, 3 and 9-20 without prejudice to continued prosecution; and please add new claims 21-30. The claims and their status are shown below.

1. (Currently Amended) A ~~high fiber, reduced effective carbohydrate~~ food formulation comprising:

- a) about 28-50% ~~[[10-80%]]~~ masa corn flour;
- b) about 15-41% ~~[[10-60%]]~~ ground corn bran; ~~[[and]]~~
- c) about 5-10% ~~[[1-20%]]~~ of pre-gelatinized flour, pre-gelatinized starch, or both;
- d) about 15-27% ground corn germ;
- e) about 5-10% corn gluten meal; and

f) about 5-15% vital wheat gluten or wheat protein isolate, wherein said formulation results in a food product having about 20-40% fat, about 30-45% effective carbohydrates and about 10-25% total dietary fiber.

2-3. (Canceled)

4. (Original) Tortillas comprising the formulation of claim 1.

5. (Original) Tortilla chips comprising the formulation of claim 1.

6. (Original) Taco shells comprising the formulation of claim 1.

7. (Original) A corn based snack comprising the formulation of claim 1.

8. (Original) Breakfast cereal comprising the formulation of claim 1.

9-20. (Canceled)

21. (New) The formulation of claim 1, baked into tortillas.

22. (New) The formulation of claim 1, baked and fried into tortilla chips.

23. (New) The formulation of claim 1, baked and fried into taco shells.

24. (New) The formulation of claim 1, baked into a corn based snack.

25. (New) The formulation of claim 1, baked into a breakfast cereal.

26. (New) The formulation of claim 1, wherein the masa flour is a medium-fine masa flour with a granulation of 12% above US 20M and 55% below US 60M, a fine masa flour with a granulation of about 25-30% above US 60M, or a course masa flour with a granulation of about 25% above 20M and about 30% through 60M.

27. (New) The formulation of claim 1, wherein the ground corn bran has a granulation of essentially 100% through US 40M.

28. (New) The formulation of claim 1, wherein the pre-gelatinized flour has a granulation of about 7% above US 60M.

29. (New) The formulation of claim 1, wherein the ground corn germ has a granulation of about 35% above US 60M.

30. (New) A food formulation comprising:

- a) about 50% fine masa corn flour;
- b) about 20% cooked and ground corn bran;
- c) about 5% of pre-gelatinized corn flour;
- d) about 20% ground corn germ; and
- e) about 5% corn gluten meal;

wherein said formulation is baked and fried into a taco shell food product.